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To: Rental Housing Tax Credit Properties

**Notice:** MFD-09-17

From: IHCD Multi Family Department

Date: May 12, 2009

**Re: IRS Clarification to Sub-Metering**

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On May 5, the IRS released Notice 2009-44 clarifying the regulation which stated utilities that tenants pay "by or through the owner" cannot be included in the utility allowance for purposes of Section 42(g)(2)(B)(ii) of the Internal Revenue Code. The notice allows for sub-metered utilities to be included in the utility allowance estimates.

Related Link: [Notice 2009-44](#)

